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IN THE
INDIANA TAX COURT

NO.49T10-9309-TA-70

TOWN OF ST. JOHN, <i>et al.</i> ,)
)
Petitioners,)
)
v.)
)
STATE BOARD OF TAX)
COMMISSIONERS,)
)
Respondents.)
)
)

**STATE BOARD'S
THIRD MONTHLY REPORT**

This is the State Board of Tax Commissioners' third monthly report under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the State Board's activities during August 2000 to implement the Court's order. An outline of these activities is included as Exhibit A, and copies of documents reflecting the State Board's work during August 2000 are also included as Exhibits B-D.

Overall Schedule

The State Board's First Monthly Report contained a proposed schedule for adopting a new assessment rule consistent with the Court's order. The Board's activities during August 2000 are in accordance with that schedule, and the State Board expects to maintain that schedule and meet the deadlines within it.

Work with Assessors

In August, the State Board received from 81 of 92 county assessors results of the surveys it sent in July regarding progress of assessing efforts. These results provide information on how many counties have contracted with commercial firms for assessing, how many have completed land valuation, and how much progress has been made on data gathering. The survey results also estimate expenses for the general reassessment. More complete information from the surveys is attached as Exhibit B.

Also during August, House Speaker Gregg and Senate President Pro Tempore Garton named representatives to the Assessor Advisory Committee for the new rules. The letters naming these four members (from Bartholomew, Johnson, St. Joseph and Vanderburgh counties) are attached as Exhibit C. The State Board is setting up a meeting of this committee for early September.

Commissioner McIntyre and Board staff attended the County Assessors Conference in Fort Wayne August 31-September 1

Rule Development

During August, the State Board continued to work with outside consultants regarding development of a new assessment rule. As detailed on Exhibit A, the Board is continuing to work with Appraisal Research Corporation on residential, commercial, and industrial depreciation. Appraisal Research Corporation also will submit proposals to the Board on updating cost tables, creating new commercial and industrial models, and updating old models. Also as detailed in Exhibit A, the Board expects to receive within

the next two weeks reports commissioned from the International Association of Assessing Officials on commercial and industrial valuation.

Training

During August, the State Board conducted 15 days of training courses for local assessors at various locations around the state covering the cost approach to valuation, land valuation, neighborhood reassessment, depreciation, and equalization. Some 739 assessors and their employees signed up to take these courses. Materials for these programs were provided as Exhibit C to the Second Monthly Report.

Director of Assessment Kurt Barrow taught a weeklong IAAO-approved course on fundamentals of real property appraisal to State Board personnel in August. Thirty-three State Board employees now have completed this course. Curriculum from this course is Attachment D to this report.

Software

State Board personnel continued their regular meetings with the primary software vendor in the State to keep the vendor abreast of developments.

Other consultations


During August, Board personnel met with representatives of the Indiana Chamber of Commerce, Indiana Farm Bureau, Indiana Apartment Association, and Association of Rural Appraisers and Farm Managers to discuss various issues regarding the new assessment rule. The Board also maintained regular contact with representatives of Association of Indiana Counties and Indiana Association of Cities and Towns.

Statutory issues

In the First Monthly Report, the State Board identified statutes with which it will be unable to comply under the timetable for promulgating a new assessment rule. During August, the State Board has identified no additional provisions with which it will be unable to comply.

Respectfully submitted,

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